

SENATE RECORD VOTE ANALYSIS

105th Congress
2nd Session

Vote No. 89

April 21, 1998, 3:24 pm
Page S-3335 Temp. Record

EDUCATION SAVINGS ACCOUNTS/Same-Gender Education

SUBJECT: Education Savings Act for Public and Private Schools . . . H.R. 2646. Hutchison amendment No. 2291.

ACTION: AMENDMENT AGREED TO, 69-29

SYNOPSIS: As amended, H.R. 2646, the Parent and Student Savings Account PLUS Act, will enact the compromise provisions of S. 1133, as reported, on education savings accounts and other education initiatives. It will expand the recently enacted education savings account tax credit, will provide an exclusion from gross income for distributions from qualified State tuition programs, will extend and expand the current-law section 127 tax exclusion (for employer-provided education assistance), and will assist local governments in issuing bonds for school construction by increasing the small-issuer bond exemption. The bill will also enact a proposal to give school construction aid to high growth districts. In total, approximately \$6 billion in tax relief for education over the next 10 years will be provided. That cost will be more than fully offset by modifying the employer deduction for vacation pay and by changing the treatment of the foreign tax credit carryback and carryforward periods (for increased revenues of \$6.9 billion over 10 years). The education tax credit will be expanded by increasing the annual contribution limit for education IRAs from \$500 to \$2,000 for taxable years 1999 through 2002 and by changing the definition of qualified education expenses to include kindergarten through twelfth grade (K-12) expenses (the credit currently applies only to higher education expenses).

The Hutchison amendment would amend the Elementary and Secondary Education Act to permit the use of Federal funds for education reform projects that provided same gender-schools and classrooms, as long as comparable educational opportunities were offered for students of both sexes.

Those favoring the amendment contended:

Surveys and studies of students show that both boys and girls enrolled in same-gender programs tend to be more competent, more

(See other side)

YEAS (69)			NAYS (29)		NOT VOTING (2)	
Republicans (54 or 100%)	Democrats (15 or 34%)		Republicans (0 or 0%)	Democrats (29 or 66%)	Republicans (1)	Democrats (1)
Abraham	Hutchinson	Bingaman	Akaka	Johnson	Bennett- ²	Moynihan- ²
Allard	Hutchison	Boxer	Baucus	Kennedy		
Ashcroft	Inhofe	Breaux	Biden	Kerrey		
Bond	Jeffords	Bryan	Bumpers	Kerry		
Brownback	Kempthorne	Byrd	Cleland	Kohl		
Burns	Kyl	Conrad	Daschle	Lautenberg		
Campbell	Lott	Feinstein	Dodd	Leahy		
Chafee	Lugar	Graham	Dorgan	Levin		
Coats	Mack	Landrieu	Durbin	Moseley-Braun		
Cochran	McCain	Lieberman	Feingold	Murray		
Collins	McConnell	Mikulski	Ford	Reed		
Coverdell	Murkowski	Reid	Glenn	Sarbanes		
Craig	Nickles	Robb	Harkin	Wellstone		
D'Amato	Roberts	Rockefeller	Hollings	Wyden		
DeWine	Roth	Torricelli	Inouye			
Domenici	Santorum					
Enzi	Sessions					
Faircloth	Shelby					
Frist	Smith, Bob					
Gorton	Smith, Gordon					
Gramm	Snowe					
Grams	Specter					
Grassley	Stevens					
Gregg	Thomas					
Hagel	Thompson					
Hatch	Thurmond					
Helms	Warner					

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

